

REMARKS

Claims 28-54 were examined and reported in the Office Action. Claims 28-54 were rejected. Claim 28 and 33 are amended. Claims 28-54 remain.

Applicant requests reconsideration of the application in view of the following remarks.

I. 35 U.S.C. §102

It is asserted in the Office Action that claims 28-37 and 46-49 are rejected under 35 U.S.C. §102(e) as being anticipated by U. S. Patent No. 6,442,533 issued to Hinkle (“Hinkle”). Applicant respectfully traverses the aforementioned rejection for the following reasons.

According to MPEP §2131,

“‘[a] claim is anticipated only if each and every element as set forth in the claim is found, either expressly or inherently described, in a single prior art reference.’ (Verdegaal Bros. v. Union Oil Co. of California, 814 F.2d 628, 631, 2 USPQ2d 1051, 1053 (Fed. Cir. 1987)). ‘The identical invention must be shown in as complete detail as is contained in the ... claim.’ (Richardson v. Suzuki Motor Co., 868 F.2d 1226, 1236, 9 USPQ2d 1913, 1920 (Fed. Cir. 1989)). The elements must be arranged as required by the claim, but this is not an ipsissimis verbis test, i.e., identity of terminology is not required. (In re Bond, 910 F.2d 831, 15 USPQ2d 1566 (Fed. Cir. 1990)).”

It is asserted in the Office Action that the *sub-transaction* in Hinkle corresponds to Applicant’s *partial entry data set*. In Hinkle, “each subtransaction conceptually indicates a single operation of either plus or minus that is to be performed with two operands also indicated in the subtransaction. That is, the first operand indicates the data to be added or subtracted from a particular field or column of a table row identified by the second operand.” (Hinkle, column 8, lines 9-14). Applicant’s claim 28 asserts “each partial entry data set of the store structure containing the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values.”

Therefore, it is clear that the sub-transaction of Hinkle is not the same as Applicant's partial entry data set.

Further, it is asserted in the Office Action that Hinkle discloses "sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry sets containing the values of the business transaction which should contemporaneously effect corresponding changes of account values" at column 6, lines 30-59). Applicant, however, could not find where Hinkle that at least two partial entry data sets are sent.

Additionally, it is asserted in the Office Action that Hinkle discloses all the limitations contained in Applicant's steps (a) – (d) and cites column 6, lines 30-59). Applicant' however, could not find all the limitations of steps (a) – (d) in Hinkle at column 6, lines 30-59. That is, Hinkle does not teach, disclose or suggest

(b) generating a book data set and at least two partial entry data sets from the read-in data and storing the book data set in order in the selected ledger structure;

(c) sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry sets containing the values of the business transaction which should contemporaneously effect corresponding changes of account values; and

(d) receiving the partial entry data sets in the account objects and storing the partial entry data sets in order in the corresponding store structures.

Therefore, since Hinkle does not disclose, teach or suggest all of Applicant's claim 28 limitations, Applicant respectfully asserts that a *prima facie* rejection under 35 U.S.C. § 102(e) has not been adequately set forth relative to Hinkle. Thus, Applicant's claim 28 is not anticipated by Hinkle. Additionally, the claims that directly or indirectly depend on claim 28, namely claims 29-54, are also not anticipated by Hinkle for the same reason.

Accordingly, withdrawal of the 35 U.S.C. §102(e) rejection for claims 28-54 is respectfully requested.

II. 35 U.S.C. §103

It is asserted in the Office Action that Claims 38-45 and 50-54 are rejected in the Office Action under 35 U.S.C. § 103(a), as being unpatentable over Hinkle in view of U. S. Patent No. 5,390,113 issued to Sampson (“Sampson”). Applicant respectfully traverses the aforementioned rejection for the following reasons.

According to MPEP §2142

[t]o establish a prima facie case of obviousness, three basic criteria must be met. First, there must be some suggestion or motivation, either in the references themselves or in the knowledge generally available to one of ordinary skill in the art, to modify the reference or to combine reference teachings. Second, there must be a reasonable expectation of success. Finally, the prior art reference (or references when combined) must teach or suggest all the claim limitations. The teaching or suggestion to make the claimed combination and the reasonable expectation of success must both be found in the prior art, and not based on applicant's disclosure. (In re Vaeck, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991)).

Further, according to MPEP §2143.03, “[t]o establish prima facie obviousness of a claimed invention, all the claim limitations must be taught or suggested by the prior art. (In re Royka, 490 F.2d 981, 180 USPQ 580 (CCPA 1974).” “*All words in a claim must be considered in judging the patentability of that claim against the prior art.*” (In re Wilson, 424 F.2d 1382, 1385, 165 USPQ 494, 496 (CCPA 1970), emphasis added.)

Applicant’s claims 38-45 and 50-54 directly or indirectly depend on claim 28. Applicant has addressed Hinkle above in section I regarding claim 28.

Sampson discloses a method and electronic apparatus for performing combinatorial bookkeeping. The only identical features of Sampson and Applicant’s claimed

invention are standard features that are present in nearly all electronic bookkeeping systems and that form the very nature of bookkeeping. Sampson further discloses a matrix type method of bookkeeping. In Sampson the first journal entries are read from a data source. The journal entries are analyzed to determine effected account numbers and whether the accounts are debiting or crediting. All journal entries are sorted according to the effected account numbers and whether the accounts are debited or credited. The values of each journal entry that are of the same type are added in a field of a sparse matrix that is called the design (see Sampson, column 10, lines 3 – 19, column 11, lines 24 - 43). In Sampson the values (e.g. dollar values) of the entries of the journal must be directly summed up in matrix cells corresponding to the type of the journal entry (e.g. the effected accounts and the type of effect) without creating a ledger structure (see Sampson, column 3, lines 30-32, column 6, lines 27 - 32).

Distinguishable, Applicant's claimed invention includes a method of recording and reporting data concerning business transactions in a computer system in order to facilitate a quicker creation of analyses. Applicant's claimed invention uses increased power by allowing an increase in the message traffic between account objects in order to facilitate contemporaneous updating and high speed in the creation and output of analyses (see Applicant's specification, last paragraph on page 7). Neither Sampson, Hinkle, and therefore, nor the combination of the two teach, disclose or suggest that the traffic is increased by generating a book data set and at least two partial entry data sets from the read-in data and by sending the at least two partial entry data sets to the corresponding account objects (see claim 28, steps b and c).

Although the usual business transaction and the book data set is associated with at least two effected accounts, each partial entry data set only comprises values that effect a change in one associated account. For instance, the information of a business transaction or a book data set that usually relates to an account and a cross-account is divided into two partial entry data sets, where each partial entry data set comprises the information for one account. This is clearly distinguishable from the teachings of Sampson and Hinkle, and therefore, the combination of the two. In particular, neither Hinkle, Sampson, nor the combination of the two, teach, disclose or suggest the creation or generation of a book data set and at least two partial entry data sets from

the read-in data (see Applicant's claim 28, step b) and it does not teach the sending of partial entry data sets to corresponding account objects (see Applicant's claim 28, step c)

Similarly as with Hinkle, Sampson does not teach, disclose or suggest "each partial entry data set of the store structure containing the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values" or

(b) generating a book data set and at least two partial entry data sets from the read-in data and storing the book data set in order in the selected ledger structure;

(c) sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry sets containing the values of the business transaction which should contemporaneously effect corresponding changes of account values; and

(d) receiving the partial entry data sets in the account objects and storing the partial entry data sets in order in the corresponding store structures.

Therefore, even if Hinkle were combined with Sampson, the resulting invention would still not include all of Applicant's claimed limitations. And, therefore, Applicant's claim 28 is not obvious over Hinkle in view of Sampson since a *prima facie* case of obviousness has not been met under MPEP §2142. Additionally, the claims that directly or indirectly depend from claim 28, namely claims 38-45 and 50-54, would also not be obvious over Hinkle in view of Sampson for the same reason.

Accordingly, withdrawal of the 35 U.S.C. § 103(a) rejections for Claims 38-45 and 50-54 are respectfully requested.

CONCLUSION

In view of the foregoing, it is believed that all claims now pending, namely 28-54, patentably define the subject invention over the prior art of record and are in condition for allowance and such action is earnestly solicited at the earliest possible date.

If necessary, the Commissioner is hereby authorized in this, concurrent and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2666 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17, particularly extension of time fees.

Respectfully submitted,

BLAKELY, SOKOLOFF, TAYLOR, & ZAFMAN LLP



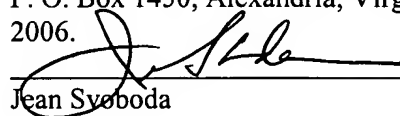
Dated: September 13, 2006

Steven Laut, Reg. No. 47,736

12400 Wilshire Boulevard
Seventh Floor
Los Angeles, California 90025
(310) 207-3800

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail with sufficient postage in an envelope addressed to: Mail Stop Af, Commissioner for Patents, P. O. Box 1450, Alexandria, Virginia 22313-1450 on September 13, 2006.



Jean Svoboda